

### Statutory and Tax Compliance Calendar for Oct, 2019

Please note List of Compliance **may not be exhaustive list** of Compliances.

#### Income Tax Act

- **07/10/2019**
  - a. Due date for deposit of tax deducted/collected for the month of September, 2019.
  - b. Due date for deposit of Tax deducted by an office of the government for the month of September, 2019.
  
- **15/10/2019**
  - a. Due date for furnishing of Form 24G by an office of the Government where TDS for the month of September, 2019 has been paid without the production of a challan
  - b. Quarterly statement of TCS for the quarter ending 30 September, 2019.
  - c. Due date for issue of TDS Certificate for tax deducted under section 194-IA (TDS on Immovable property), 194-IB(TDS on Certain Rent payment) in the month of August, 2019.
  - d. Upload the declarations received from recipients in Form No. 15G/15H during the quarter ending September, 2019
  - e. Due date for furnishing statement in Form no. 3BB by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2019
  
- **30/10/2019**
  - a. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA (*TDS on Immovable property*) in the month of September, 2019.
  - b. Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IB (TDS on Certain Rent payment) in the month of September, 2019
  - c. Quarterly TCS certificate in respect of tax collected by any person for the quarter ending September, 2019.
  
- **31/10/2019**
  - a. Income Tax Return for the F.Y 2018-19 (A.Y 2019-20) for following assessee.
    - (a) corporate-assessee or
    - (b) non-corporate assessee (whose books of account are required to be audited) or
    - (c) working partner of a firm whose accounts are required to be audited or
  - b. Audit report under section 44AB for the assessment year 2019-20
    - a. in the case of a corporate-assessee
    - b. or non-corporate assessee (who is required to submit his/its return of income on September 30, 2019).
  - c. Quarterly statement of TDS for the quarter ending 30 September, 2019

#### GST

- **10/10/2019**
  - a. GST monthly return for the month of September 2019 (GSTR 8) for E-commerce operators registered under GST.
  - b. GST monthly return for the month of September 2019 (GSTR 7) for authorities deducting tax at source.

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- **11/10/2019**
  - a. GST monthly return for the month of September 2019(GSTR 1). Applicable for taxpayers with Annual Aggregate turnover More than 1.50 Crore *or opted to file monthly Return (Rs. One Crore Fifty Lacs) only. Notification No. 44/2018 – Central Tax*
- **13/10/2019**  
GST monthly return for the month of September 2019(GSTR 6) for Input Service Distributor
- **18/10/2019**  
Due date for filing CMP 08 (to be filed by Composition Dealer) for Sep 19 Quarter.
- **20/10/2019**
  - a. GST monthly return for the month of September 2019(GSTR 3B).
  - b. Due date for claiming of any missed GST credit of FY 18-19
  - c. GST Monthly return for the month of September 2019 (GSTR 5) for Non-resident foreign Tax Payers.
  - d. GST Monthly return for the month of September 2019 (GSTR 5A) for NRI OIDAR service provider.
- **31/10/2019**
  - a. GST monthly return for the quarter Apr-June 2019(GSTR 1). Applicable for taxpayers with Annual Aggregate turnover less than 1.50 Crore *or opted to file quarterly Return (Rs. One Crore Fifty Lacs) only. Notification No. 44/2018 – Central Tax*

RFD-10:- Eighteen months after end of the quarter for which refund is to be claimed

#### **ESI, PT and PF**

- **15/10/2019**
  - a. ESIC payment for the month of September 2019.
  - b. Monthly PF payment for September 2019
  - c. **Filing of PF Return (ECR mode) (for September, 19 including pension & Insurance scheme forms)**
- **25/10/2019**  
EPF return filing for the month of September,2019
- **31/10/2019**  
Payment of Professional Tax and Shop and Establishments taxes.

#### **Companies Act, 2013**

##### **14/10/2019**

Dir 3 KYC or DIR 3 KYC web based for all person to whom DIN is allotted on or before 31<sup>st</sup> March 2019. (Note : Per day you can only do 10 web kyc from one login.)

##### **30/10/2019**

LLP Form 8 (Statement of Account & Solvency)

##### **31/10/2019**

MEME Form I – Specified Companies(receiving supplies from Micro & Small whose outstanding dues exceed 45 days) to file details of all outstanding dues to Micro or small enterprises suppliers for Apr to Sep

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ADT-1 – Appointment of Auditors – within **15 days** from the conclusion of AGM (*ratification at every annual general meeting is not mandatory*)

AOC-4 – Filing of financial Statements and other documents with ROC - within 30 days from the conclusion of AGM, other than OPC. (In case of OPC within 180 days from the close of the financial year)

MGT-7 – Filing of Annual Return by a company - within 60 days from the conclusion of AGM

BEN-2 - Return to the Registrar in respect of declaration under section 90– extended 31/12/2019

### **ICAI**

UDIN – to be generated within 30 days from signing of financial or audit reports

Separate UDIN for tax audit report, Statutory audit report, Form 29B – MAT audit

Its advisable to maintain detail of UDIN in Excel file a you will not get UDIN generation date in list generated from portal. On screen you can view UDIN wise.

There should be 21 clear days notice in case of corporate. And if notice sent by post then 2 days more ie total 23 clear days notice. If AGM is on 30<sup>th</sup> Sep, financial should be signed on or before 6<sup>th</sup> Sep if notice sent by post and in case of notice by electronic mode or by hand delivery then financial should be signed on or before 8<sup>th</sup> Sep.